

Office of Personnel Management

§ 831.1002

(2) Starting with the effective date under paragraph (d) of this section, the MWAA must make deductions and withholdings from the electing MWAA police officer's base pay in accordance with 5 CFR 831.907.

(g) *Employer contributions.* (1) Upon the police officer's payment for past service credit under paragraph (f) of this section, the MWAA must, in accordance with procedures established by OPM, pay into the Civil Service Retirement and Disability Fund the additional agency retirement contribution amounts required for the police officer's past service, plus interest.

(2) Starting with the effective date under paragraph (d) of this section, the MWAA must make agency contributions for the electing police officer in accordance with 5 CFR 831.907.

(h) *Mandatory Separation.* (1) An MWAA police officer who elects to be treated as a law enforcement officer for CSRS retirement purposes is subject to the mandatory separation provisions of 5 U.S.C. 8335(b) and 5 CFR 831.502(a).

(2) The President and Chief Operating Officer of the MWAA is deemed to be the head of an agency for the purpose of exempting an MWAA police officer from mandatory separation in accordance with the provisions of 5 U.S.C. 8335(b) and 5 CFR 831.502.

(i) *Reemployment.* An MWAA police officer who has been mandatorily separated under 5 U.S.C. 8335(b) is not barred from reemployment after age 60 in any position except a CSRS primary or secondary law enforcement officer position or a FERS rigorous law or secondary enforcement officer position. Service by a reemployed former MWAA police officer who retired under 5 U.S.C. 8336(c) is not covered by the provisions of 5 U.S.C. 8336(c).

[66 FR 38524, July 25, 2001]

Subpart J—CSRS Offset

SOURCE: 57 FR 38743, Aug. 27, 1992, unless otherwise noted.

§ 831.1001 Purpose.

This subpart sets forth the provisions concerning employees and Members who are simultaneously covered by the Old Age, Survivors, and Disability In-

surance (OASDI) tax and the Civil Service Retirement System (CSRS). Except as provided under this subpart, these employees and Members are treated the same as other covered employees and Members under the CSRS.

§ 831.1002 Definitions.

Contribution and benefit base means the contribution and benefit base in effect with respect to the tax year involved, as determined under section 230 of the Social Security Act (42 U.S.C. 430).

CSRS means the Civil Service Retirement System established under subchapter III of chapter 83 of title 5, United States Code.

Employee means an employee subject to CSRS.

Federal service means service covered under CSRS and subject to the OASDI tax by operation of section 101 of Public Law 98-21 (42 U.S.C. 410(a)). *Federal service* does not include—

(1) Service performed before January 1, 1984;

(2) Service subject to the OASDI tax only (that is, no simultaneous CSRS deductions), except in the case of an employee or Member who elected not to have any CSRS deductions withheld from salary pursuant to section 208(a)(1)(A) of Public Law 98-168, 97 Stat. 1111, or section 2206(b) of Public Law 98-369, 98 Stat. 1059, (relating to certain senior officials; and

(3) Service subject to the full rate of CSRS deductions (7, 7½, or 8 percent) and the OASDI tax, pursuant to an election under section 208(a)(1)(B) of Public Law 98-168, 97 Stat. 1111, except in the case of an employee or Member who elects to become subject to this subpart under section 301(b) of Public Law 99-335, 100 Stat. 599.

Federal wages means basic pay, as defined under 5 U.S.C. 8331(4), of an employee or Member performing Federal service.

Member means a Member of Congress as defined by 5 U.S.C. 8331(2).

OASDI tax means, with respect to Federal wages, the Old Age, Survivors, and Disability Insurance tax imposed under section 3101(a) of the Internal Revenue Code of 1986 (31 U.S.C. 3101(a)).